

EXHIBIT 19

Merchant & Gould

An Intellectual Property Law Firm

3200 IDS Center
80 South Eighth Street
Minneapolis, Minnesota
55402-2215 USA
TEL 612.332.5300
FAX 612.332.9081
www.merchantgould.com

A Professional Corporation

Direct Contact

612.336.4677
wschultz@merchantgould.com

July 13, 2011

Via Email

Scott L. Robertson
Goodwin Procter LLP
901 New York Avenue NW
Washington, DC 20001

Re: ePlus, Inc. v. Lawson Software, Inc.
Case No.: 09-620

Dear Scott:

Enclosed for production by Lawson Software please find five disks containing documents bates numbered as RQC0000001 – RQC0000743.

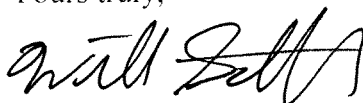
As discussed with Jennifer Albert and in Dan McDonald's July 6, 2011, letter, the production contains manuals, guides, documents, and media provided to customers regarding the functionality of the RQC product. Four videos provided to customers and several PowerPoint presentations in hard copy form include screen shots and descriptions of the system. Additionally, we have provided user manuals and installation guides related to the RQC product. Manuals to the core procurement products were also provided as they have changed based on Lawson's decommissioning of the RSS product and the introduction of the RQC product. We also provide to you Lawson's written communications to its customers related to the RQC product.

We believe this production is sufficient to illustrate the functionality of the RQC product and the changes made to Lawson's ERP solutions. We will continue to review other documentation and may revisit providing additional documents.

Scott L. Robertson
July 13, 2011
Page 2

In addition, the source code is ready for production. However, as requested in Dan McDonald's letter dated July 6, we await a written agreement from Mr. Patrick Niemeyer. Once we receive that letter, we will provide the source code.

Yours truly,

A handwritten signature in black ink, appearing to read "Will Schultz", written in a cursive style.

William D. Schultz